

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

FILED

JUL 24 2007

NANCY MAYER WHITTINGTON, CLERK  
U.S. DISTRICT COURT

STACY DAVENPORT, *et al*,

Plaintiffs,

v.

UNITED STATES,

Defendants.

Civ. Action No. 07cv56 (RJL)

*SA*  
MEMORANDUM OPINION

(July 24, 2007) [#6]

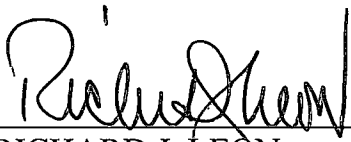
Plaintiffs, Stacy and Sharon Davenport have sued the United States challenging the collection activities of the Internal Revenue Service ("IRS"). Currently before the Court is defendants' motion to dismiss for lack of subject matter jurisdiction. For the following reasons, the Court GRANTS defendants' motion to dismiss.

ANALYSIS

Local Rule of Civil Procedure 7(b) provides that an opposing party has 11 days to file a memorandum in opposition to a motion and if such party fails to do so, the court may treat the motion as conceded. LCvR. 7(b). This rule is a "docket-management tool that facilitates efficient and effective resolution of motions by requiring the prompt joining of issues." *Fox v. American Airlines, Inc.*, 389 F.3d 1291, 1294 (D.C. Cir. 2004). In *Fox*, the D.C. Circuit affirmed the District Court's holding that "because the plaintiffs failed to respond to the defendant's...motion, the court treats the motion as conceded and grants the motion." *Id.* (citations omitted). Whether to treat the motion as conceded under Local Rule of Civil

Procedure 7(b) is highly discretionary; and our Circuit Court has noted that “where the district court relies on the absence of a response as a basis for treating the motion as conceded, [the D.C. Circuit will] honor its enforcement of the rule.” *Twelve John Does v. District of Columbia*, 117 F.3d 571, 577 (D.C. Cir. 1997).

In light of the fact that plaintiff failed to file an opposition to defendants’ motion to dismiss, even when the Court issued an Order requiring the plaintiff to do so or face the consequences of it being treated as conceded, (*See* Dkt. 9), the Court will treat defendants’ motion as conceded. LCvR 7(b). Therefore, in light of the plaintiff’s concession and based on a review of the pleadings, the relevant law cited therein, and the record, the Court finds in favor of the defendants and GRANTS defendants’ motion to dismiss. An appropriate Order will issue with this Memorandum Opinion.

  
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RICHARD J. LEON  
United States District Judge